

CONFIDENTIAL

RETURN TO:
PASQUOTANK COUNTY
Finance Office
P.O. Box 529
Elizabeth City, NC 27909

REPORT FOR THE MONTH OF: _____

**PASQUOTANK COUNTY
ROOM OCCUPANCY TAX REPORT**



INSTRUCTIONS ON REVERSE SIDE

SALES TAX I.D. No. _____

NAME OF FIRM/OWNER _____ TELEPHONE: _____

MAILING ADDRESS _____

PROPERTY LOCATION _____

(If additional space is needed, attach list)

NUMBER OF UNITS _____

FREQUENCY OF RENTAL (daily, weekly, etc.) _____

***If no income during reporting period, check here.

***If no longer in business, furnish date business ceased to operate _____

Provide gross receipts (round to nearest dollar) excluding tax collected. Enter by type and location.

LOCATION _____ **TYPE** _____

Motels, Hotels, Inns

Other Property

Total

ELIZABETH CITY _____

UNINCORPORATED _____

TOTAL GROSS RECEIPTS: _____

Multiply Total Gross Receipts by 6% and Enter Below.

TOTAL TAX: _____

Late Payment Penalty _____

Late Filing Penalty _____

TOTAL AMOUNT REMITTED: _____

CERTIFICATE OF TAXPAYER: This is to certify that this report, including all attachments, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month indicated above and that same is in accordance with the books and records of the reporting taxpayer.

DATE: _____, _____ SIGNED: _____

Report must be signed by owner of business, by partner if a partnership, or if a corporation by an authorized officer.

FOR OFFICIAL USE ONLY: Audited: _____

INSTRUCTIONS

1. OCCUPANCY TAX. Three percent (3%) of gross receipts derived from the rental in Pasquotank County of any room, lodging, campsite, cottage, or similar accommodation furnished by any hotel, motel, inn, tourist camp, or similar place, including private residences subject to Sales Tax under G.S. 105-164.4(3).
2. ADDITIONAL OCCUPANCY TAX. The Pasquotank County Board of Commissioners have levied a room occupancy tax and tourism development tax of three percent (3%) of the gross receipts derived from the rental of accommodations taxable under 1. above, effective September 1, 2005.
3. EXCEPTIONS. This tax does not apply to accommodations furnished by non-profit, charitable, educational, benevolent, or religious organizations when furnished in furtherance of their non-profit purpose.
4. COLLECTION. Every operator of a business subject to a room occupancy tax shall, on and after the effective date of the levy of the tax, collect the tax. The tax shall be collected as part of the charge for furnishing a taxable accommodation. The tax shall be stated and charged separately from the sales records and shall be paid by the purchaser to the operator of the business as trustee for and on account of Pasquotank County. The tax shall be added to the sales price and shall be passed on to the purchaser instead of being borne by the operator of the business.
5. ADMINISTRATION. The County shall administer a room occupancy tax it levies. A room occupancy tax is due and payable to the county finance officer in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on a form prescribed by the County. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. A room occupancy tax return filed with the county finance officer is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1.
6. PENALTIES. A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236.
 - (A) Failure to File Return. – In case of failure to file any return on the date it is due, a penalty equal to five percent (5%) of the amount of the tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is the greater.
 - (B) Failure to Pay Tax When Due. – In the case of failure to pay any tax when due, without intent to evade the tax, the County shall assess a penalty equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than five dollars (\$5.00). This penalty does not apply in any of the following circumstances:
 - i. When the amount of tax shown as due on an amended return is paid when the return is filed.
 - ii. When a tax due but not shown on a return is assessed by the County and is paid within 30 days after the date of the proposed notice of assessment of the tax.

CONTACT THE PASQUOTANK COUNTY FINANCE OFFICE AT 252-335-4580
IF FURTHER INFORMATION IS NEEDED